



STATUTORY INSTRUMENTS.

S.I. No. 188 of 2011

TAXES (ELECTRONIC TRANSMISSION OF THIRD PARTY
RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)
ORDER 2011

(Prn. A11/0634)

S.I. No. 188 of 2011

TAXES (ELECTRONIC TRANSMISSION OF THIRD PARTY
RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)
ORDER 2011

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Third Party Returns) (Specified Provisions and Appointed Day) Order 2011.
2. Sections 889(2) and 889(3) as applied by section 894(3) of the Taxes Consolidation Act 1997 are specified for the purposes of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 9th day of May 2011 is appointed in relation to returns to be made under the provisions specified in Article 2 of this Order.

GIVEN this 19th day of April 2011.

MICHAEL O'GRADY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 29th April, 2011.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

This Order applies the legislation governing the electronic filing of tax information to third party returns.

The Order also appoints a day, namely 9 May 2011, in relation to such returns which ensures that the electronic filing legislation will apply to third party returns which are due to be made on or after that day.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax related information required to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an Order made by the Revenue Commissioners. Where a provision is so specified the legislation only applies to information that is required to be supplied under that provision on or after the day appointed in the Order in relation to the provision concerned. The reason for this procedure is to allow the Revenue Commissioners to manage the roll-out of the system for receiving tax related information electronically.

BAILE ÁTHA CLIATH
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